

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kathleen Georgis
DOCKET NO.: 04-20047.001-C-1
PARCEL NO.: 23-14-400-040-0000

The parties of record before the Property Tax Appeal Board are Kathleen Georgis, the appellant, by attorney Jeffrey Sperling of Jeffrey Sperling & Associates, PC of Chicago and the Cook County Board of Review.

The subject property consists of a 47-year-old, one story, 2,446 square foot, commercial building, classified 5-17, on a 26,200 square foot site and located in Palos Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellant claimed the subject should not be assessed as a class 5-91 commercial property over three stories but should be classified as a class 2-03, a one story residence. In support of this claim the appellant submitted a photograph of the subject as found on the Assessor's web site disclosing a one story, residential style building. In addition, an affidavit was submitted authored by the appellant's representative testifying that the subject is a one story residential building, not a commercial building having over three stories. Based on this evidence the appellant requested the subject be reclassified as a residential property factored at 16% of value.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$53,909 which reflects a market value of \$141,866 as factored by the Cook County Ordinance level of 38%. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered five sales of commercial buildings ranging in size from 1,275 to 4,000 square feet and ranging in age from 29 to 91 years that occurred between October 2001 and December 2003 for prices ranging from \$150,000 to \$600,000 or from \$105.88 to \$168.83 per square foot of land and building. No

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$23,077
IMPR. \$30,832
TOTAL: \$53,909

Subject only to the State multiplier as applicable.

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analysis and adjustment of the sales data was provided by the board.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Section 1910.65 *The Official Rules of the Property Tax Appeal Board* (86 Ill.Adm.Code §1910.65(c)).

The PTAB finds the appellant's argument unpersuasive because it lacks evidence of the property's use. The appellant claims the subject is not a multi-story office building but does not deny a commercial use. In Cook County the use of a property dictates the classification and the level of assessment. The photograph discloses a rather permanent lawn sign and what appears to be commercial parking. The PTAB finds the submitted evidence is insufficient to effect a change in the level of assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value.

The Property Tax Appeal Board finds the appellant has failed to demonstrate by a preponderance of the evidence that the subject property is overvalued. Therefore, the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.